

Strasbourg

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Form **2848**  
(Rev. March 2012)  
Department of the Treasury  
Internal Revenue Service

# Power of Attorney and Declaration of Representative

Type or print. See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name A. ReachTelephone 512-490-0216Function LB1:1:116:1555Date 01/21/14**Part I Power of Attorney**

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Alexandru Bittner

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney-in-fact

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address  
Farley P. Katz  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 400R

PTIN

Telephone No. (210) 250-6007Fax No. (210) 258-2702Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address  
Elizabeth A. Copeland  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 930R

PTIN

Telephone No. (210) 250-6121Fax No. (210) 258-2732Check if to be sent notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address  
Joseph L. Perera  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 438R

PTIN

Telephone No. (210) 250-6119Fax No. (210) 258-2724Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Civil Penalties, Miscellaneous Penalties	N/A	1990 - 2011
Information Return of U.S. Persons with Respect to Foreign Corporations	5471	1990 - 2011
Matters relating to Foreign Bank & Financial Account	TD F 90-22.1	1990 - 2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized:

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

In addition, the representative is authorized to perform acts analogous to those described in the first paragraph under item 5

in this Power of Attorney with respect to FBAR related matters to which this Power of Attorney applies.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Cat. No. 11980J

Form 2848 (Rev. 3-2012)

**Government  
Exhibit**

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Form 2846 (Rev. 3-2012)

Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Alexandru Bitner 01/16/2014  
Signature Date Title (if applicable)

Alexandru Bitner

Print Name PIN Number Print name of taxpayer from line 1 if other than individual

### Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or, disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	TX		<i>Alexandru Bitner</i>	1/14/14
A	TX		<i>Elizabeth Topol</i>	1/14/14
A	TX		<i>Joseph K...</i>	1/14/14

Form 2846 (Rev. 3-2012)